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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Esther C. Furhman
Serial No. : 10/625,030
Filed : July 22, 2003
For : MAGNETIC JEWELRY CLASP WITH SAFETY CATCH
Examiner : Robert John Sandy
Art Unit : 3677

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

LETTER

Enclosed for filing, please find a Power of Attorney.

Please charge any additional fees to Deposit Account No. 06-0515

Respectfully submitted,

Stephen E. Feldman
Reg. No. 22,473

STEPHEN E. FELDMAN, P.C.
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I hereby certify that this correspondence is being deposited with
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[Handwritten signature] 5-3-05



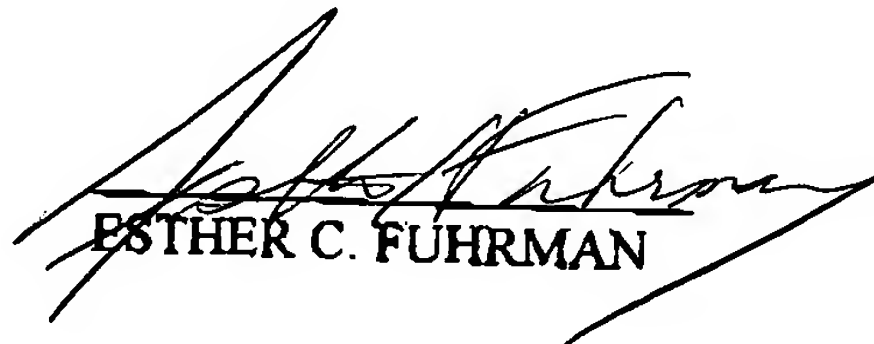
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POWER OF ATTORNEY

Applicant hereby revokes all previous powers of attorney, and appoints Stephen E. Feldman, P.C., of 12 East 41st Street, New York, New York 10017, Reg. No.22,473, its attorneys to prosecute the above application in the United States Patent and Trademark Office.

Dated: April 29, 2005


ESTHER C. FUHRMAN